

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	
ASEC SALES GENERAL PARTNERSHIP	Chapter 11
	Case No. 05-44484
Debtor.	
	<u>Claim#2071</u>
-----X	

NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001(e)(2)

To: (Transferor) NGK Automotive Ceramics USA, Inc.
39625 Lewis Drive, Suite 500
Novi, MI 48377
Attn: Mike Cruse

The transfer of your claim as shown above, in the amount of \$3,608,175.78 has been transferred (unless previously expunged by court order) to:

LONGACRE MASTER FUND, LTD.
Transferor: NGK Automotive Ceramics USA, Inc.
810 Seventh Avenue, 22nd Floor
New York, NY 10019
Att: Vladimir Jelisavcic

No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:

- FILE A WRITTEN OBJECTION TO THE TRANSFER with:

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004

- SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE.

Refer to INTERNAL CONTROL No. ____ in your objection. If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

Intake Clerk

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, post prepaid on ____, 2006.

INTERNAL CONTROL NO. _____

Claims Agent Noticed: (Name of Outside Agent)

Copy to Transferee: _____

Deputy Clerk

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")
Southern District of New York
One Bowling Green
New York, NY 10004
Attn: Clerk

AND TO: ASEC SALES GENERAL PARTNERSHIP ("Debtor")
Case No. 05-44484

Claim # 2071

NGK AUTOMOTIVE CERAMICS USA, INC., its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.
c/o U.S. Bank National Association
Corporate Trust Services
1420 Fifth Avenue, 7th Floor
Seattle, Washington 98101
Attn: Dawnita Ehl

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$3,608,175.78 ("Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated February 28, 2006.

NGK AUTOMOTIVE CERAMICS USA, INC.

By: /s/ Naoki Hirota
Name: Naoki Hirota
Title: Secretary and Treasurer